



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बुधवार, १६ अप्रैल, १९६९/२६ चंत्र, १८६१

GOVERNMENT OF HIMACHAL PRADESH

VIDHAN SABHA SECRETARIAT

NOTIFICATION

Simla-4, the 11th April, 1969

No. 1-19/69-VS.—In pursuance of Rule 227 of the Rules of Procedure and Conduct of Business of the Himachal Pradesh Legislative Assembly, 1964, the report of the Select Committee and the Himachal Pradesh Tax on Income from Agriculture Produce Bill, 1969 (Bill No. 18 of 1969) as amended by the said Committee is hereby published in the Himachal Pradesh Government Gazette.

SURENDRA NATH,
Under Secretary.

REPORT

I, the Chairman of the Select Committee to which the Himachal Pradesh Tax on Income from Agriculture Produce Bill, 1969 to provide for the imposition of tax on income from agriculture produce was referred, having been authorised to submit the report on their behalf, present their report, with the Bill, as amended by the Committee annexed thereto.

2. The Bill was introduced in the House on the 3rd April, 1969.

3. The motion for reference of the Bill to Select Committee was moved by Shri Sukh Ram, Development Minister, on the 9th April, 1969 and was adopted on the same day (Appendix I).

4. The Committee held three sittings in all.

5. The first and second sittings of the Committee were held on the 10th April, 1969 and the third on the 11th April, 1969.

6. The Bill was considered clause by clause alongwith the amendments that stood referred to the Committee under rule 221 and were moved by the members of the Select Committee. The report was adopted in the third sitting.

7. The observations of the Committee with regard to the changes proposed in the Bill are detailed in the succeeding paragraph:—

8. Clause 2:

After sub-clause (1) of clause 2, add a new sub-clause (2) as follows:—

“(2) “Appellate Authority” means any person appointed by the State Government to decide the appeals to be made under section 12 of this Act.”

And renumber the subsequent sub-clauses accordingly.

After new sub-clause (3) of clause 2, add a new sub-clause (4) as follows:—

“(4) “Committee” means a Committee constituted by the State Government in the prescribed manner for the fixation of market rate for the purpose of section 4 of this Act.”

And renumber the subsequent sub-clauses accordingly.

Clause 4:

Insert the words “by the Committee” between the words (fixed) and (in the) occurring in line 3 of page 2.

Clause 5 :

Insert the words “of the gross market price” between the words (60 per

cent) and the words (as may be prescribed), and substitute “.” for the existing (,) after the word (prescribed).

Delete the words (from the gross market price calculated at the market rate fixed under section 4.) and substitute the following:—

“The gross market price shall be calculated at the market rate fixed under section 4”.

Also delete the existing (,) occurring after the word (expenses) and before the word (of) in line 8, page 2.

Clause 6:

Insert the word “basket”, between the word (box) and the word (or) occurring in line 15.

Clause 7:

Substitute the word “who” for the words (before he) occurring in line 17.

Clause 10:

Delete the words (with imprisonment which may extend to six months or) and

Substitute the following for the existing words (not exceeding rupees five hundred or both):—

“which may extend to rupees one thousand.”

Insert the following new clauses before the existing clause 12 and after the clause 11 as under:—

“12. Any producer aggrieved by an order of the assessing authority passed under sections 8, 9 and 11, may within a period of 30 days from the date of such order, appeal to the appellate authority whose decision subject to the provisions of section 13 shall be final.”

“13. The State Government or any other authority empowered by it in this behalf may, either on its own motion or on application by a producer made within six months from the date of the order, call for and examine the record of the proceedings in which any order was passed and on the receipt of the record may make such enquiry or cause such enquiry to be made, as it considers necessary and subject to the provisions of this Act, may pass such order thereon as it thinks fit :

Provided that it shall not revise any order under this section where an appeal against the assessing authority is pending before the appellate authority, or where such an appeal lies, the time within which it can be filed has not expired.”

And renumber the subsequent clauses accordingly.

Clause 14 (2)(a):

Insert the words "by the Committee" between the word (rate) and the word (for) occurring in line 11.

In clause 14 add a new sub-clause (3) as follows:—

"(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly while it is in session or a total period of not less than, 15 days which may be comprised in one session or in two or more successive sessions and if before the expiry of the session in which it is so laid or the sessions aforesaid, the Assembly makes any modification in the rule or decides that the rule should not be made the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule."

THE SCHEDEULE:

Insert the word and figures "section 2(1)" under the head (THE SCHEDEULE).

Also add the word "Citrus" after serial No. 5 as serial No. 6 in the Schedule.

SUKH RAM,
Chairman.

SIMLA-4:
The 11th April, 1969.

**THE HIMACHAL PRADESH TAX ON INCOME FROM
AGRICULTURE PRODUCE BILL, 1969**

(As REPORTED BY THE SELECT COMMITTEE)

(Words side-lined or underlined indicate the amendments suggested by the Committee; asterisks indicate omissions)

A

BILL

to provide for the imposition of tax on income from agriculture produce.

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Twentieth Year of the Republic of India as follows:—

**CHAPTER I
PRELIMINARY**

1. (1) This Act may be called the Himachal Pradesh Tax on Income from Agriculture Produce Act, 1969.
(2) It extends to the whole of Himachal Pradesh.
(3) It shall come into force on such date as may be notified in the Official Gazette.

Short title,
extent and
commencement.

2. In this Act, unless the context requires otherwise,—
 - (1) “Agriculture produce” means fruits and vegetables and such other produce grown from soil by the process of agriculture or horticulture as specified in the Schedule, which may be amended by notification by addition or omission of such produce as may be considered necessary;
 - (2) “Appellate authority” means any person appointed by the State Government to decide the appeals to be made under section 12 of this Act;
 - (3) “Assessing authority” means an authority appointed by the State Government to perform duties assigned to him under the provisions of this Act;
 - (4) “Committee” means a committee constituted by the State Government in the prescribed manner for the fixation of market rate for the purpose of section 4 of this Act;
 - (5) “Producer” means a person who produces agriculture produce and includes—
any individuals, or association of individuals, transporting, owning or holding by purchase or otherwise, agriculture produce for himself or for another, or partly for his own benefit and partly for

Definitions.

another, either as owner, agent, trustee, receiver, transporter, common manager or in any capacity recognised by law, and includes in undivided Hindu family, firm or company;

- (6) "Prescribed" means prescribed by rules made under this Act; and
- (7) "State Government" means the Administrator of Himachal Pradesh.

CHAPTER II

RATE OF TAX AND ASSESSMENT

Payment of tax.

3. There shall be paid a tax on income derived from agriculture produce at a rate which shall be notified from time to time in the Official Gazette. The assessment of taxable income for the levy of such tax shall be made in accordance with the provisions contained in section 5.

Market rate.

4. The market rate for any agriculture produce shall be fixed by the Committee in the prescribed manner and shall be notified in the Official Gazette. The market rate shall be the three years' average price of lowest variety of that agriculture produce.

Assessment and rate of tax.

5. The taxable income for any agriculture produce shall be presumed for assessment, after making a deduction for legitimate expenses* of not less than 60 per cent of the gross market price, as may be prescribed.***** The gross market price shall be calculated at the market rate fixed under section 4. The tax shall be levied at a rate not more than 10 per cent of such taxable income as may be notified in the Official Gazette.

CHAPTER III

MODE OF PAYMENT

Manner of charging tax.

6. The tax shall be paid at one stage only and for each box, basket or bag of agriculture produce, as the case may be.

Place of payment.

7. The producer who sends the agriculture produce for sale, shall pay the tax at such places which may be notified from time to time in the Official Gazette and he shall obtain a receipt in prescribed manner.

CHAPTER IV

MISCELLANEOUS

Refund for excess payment.

8. Any producer may within three months of the payment of tax, satisfy the assessing authority that he has not derived any taxable income, or has derived taxable income not to the extent he has paid the tax. The

assessing authority may for reasons considered by him satisfactory grant him the refund in a prescribed manner of the whole or such excess payment.

9. The assessing authority shall have power to charge a penalty in a prescribed manner for non-payment of tax in whole or part but such penalty shall not exceed the taxable income of such agriculture produce.

10. Any person found carrying agriculture produce for which tax has not been paid, shall be punished with fine which may extend to Rs. 1,000.**

Penalty

Punishment

11. The assessing authority or any person authorised by such authority may detain, in a prescribed manner, any agriculture produce for which no satisfactory proof exists as regards payment of tax. Such agriculture produce shall be released only after the tax has been paid. A portion of such agriculture produce may be sold to satisfy the amount of tax payable by the producer.

**Detention
for
non-
payment of
tax.**

12. Any producer aggrieved by an order of the assessing authority passed under sections 8, 9 and 11, may within a period of 30 days from the date of such order, appeal to the appellate authority whose decision subject to the provisions of section 13 shall be final.

Appeal

13. The State Government or any other authority empowered by it in this behalf may, either on its own motion or on application by a producer, made within six months from the date of the order, call for and examine the record of the proceedings in which any order was passed and on receipt of the record may make such enquiry or cause such enquiry to be made, as it considers necessary and subject to the provisions of this Act, may pass such order thereon as it thinks fit:

Revision

Provided that it shall not revise any order under this section where appeal against the assessing authority is pending before the appellate authority, or where such an appeal lies, the time within which it can be filed has not expired.

14. All taxes and penalties payable under this Act shall be recoverable as arrears of land revenue.

**Arrears of
land reve-
nue.**

15. No suit shall be brought in any Civil Court to set aside any tax charged under this Act, and no prosecution, suit or other proceeding shall lie against any officer or the Government for anything in good faith done or intended to be done under this Act.

**Bar of suits
in Civil
Courts.**

16. (1) The State Government may make rules for purposes of carrying into effect the provisions of this Act.

**Power to
make rules.**

(2) Without prejudice to the generality of the foregoing power, such rules may provide for:—

- (a) the fixation of the market rate by the Committee for any agriculture produce under section 4;
- (b) the deduction of legitimate expenses and tax percentage under section 5;
- (c) the form of receipt to be obtained under section 7;
- (d) the refund of tax under section 8;
- (e) the charge of penalty for non-payment of tax under section 9;
- (f) the detention of agriculture produce, its release and sale for payment of tax under section 11; and
- (g) any other matter which may be prescribed.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of not less than 15 days which may be comprised in one session or in two or more successive sessions and if before the expiry of the session in which it is so laid or the sessions aforesaid, the Assembly makes any modification in the rule or decides that the rule should not be made the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

THE SCHEDULE

[Section 2 (1)]

- 1. Apple.
- 2. Stone fruits.
- 3. Potato.
- 4. Ginger.
- 5. Tomato.
- 6. Citrus.